

HOUSE No. 2450

By Mr. DeLeo of Winthrop, petition of Robert A. DeLeo relative to an income tax deduction for child care and educational expenses. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO AN INCOME TAX DEDUCTION FOR CHILD CARE AND EDUCATIONAL EXPENSES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Paragraph (1) of (d) of section 2 of chapter 62 of the General
- 2 Laws, as appearing in the 2002 Official Edition, is hereby
- 3 amended by adding the following subparagraph:—
- 4 “(N) A deduction for an amount up to fifty percent of the cost
- 5 of child care or education expenses for dependent children up to
- 6 the age of twenty-two.”